

UNIFIED SCHOOL DISTRICT NO. 274
Oakley, Kansas 67748

FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2014

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2014

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
FINANCIAL SECTION	
Auditors' Report on Financial Statement	1-2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3-4
Notes to the Financial Statement	5-12
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	13-14
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Funds	15-17
Special Purpose Funds	18-34
Trust Funds	35-38
Schedule 3	
Summary of Receipts and Disbursements - Agency Funds	39
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	40-41
SUPPLEMENTARY INFORMATION	
Schedule 5	
Graphical Analysis	42-57

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VONFELDT, BAUER & VONFELDT, CHTD.

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 274
Oakley, Kansas 67748

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 274, Oakley, Kansas, a municipality, as of and for the year ended June 30, 2014 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 274, Oakley, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 274, Oakley, Kansas as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 274, Oakley, Kansas as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated October 29, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

October 29, 2014

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 0.85	\$ 0.00
Supplemental General Fund	40,206.38	0.00
Special Purpose Funds:		
At-Risk Fund	0.00	38.92
Capital Outlay Fund	449,309.51	0.00
Driver Training Fund	2,930.26	0.00
Food Service Fund	96,000.00	0.00
Professional Development Fund	2,589.73	0.00
Special Education Fund	252,519.91	0.00
Vocational Education Fund	0.00	487.46
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	187,442.37	0.00
Textbook Rental Fund	55,065.41	0.00
Recreation Commission Fund	19,778.97	0.00
Panther Pal Grant Fund	564.50	0.00
Community Building Fund	313.30	0.00
Title I 2014 Fund	0.00	0.00
Title I 2013 Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Small Rural School Achievement Fund	0.62	0.00
District Activity Funds	31,047.00	0.00
Trust Funds:		
Memorial Fund	102,406.72	0.00
Private Donation Fund	185.02	0.00
Special Services Fund	1,176.47	0.00
Hinther Estate Fund	104,232.40	4.66
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,345,769.42</u>	<u>\$ 531.04</u>

Composition of Cash:

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 3,006,305.02	\$ 3,006,305.00	\$ 0.87	\$ 22,240.15	\$ 22,241.02
1,100,496.89	1,047,342.00	93,361.27	0.00	93,361.27
244,854.25	244,893.17	0.00	1,650.40	1,650.40
273,440.41	336,571.13	386,178.79	35,583.11	421,761.90
8,582.75	11,513.01	0.00	0.00	0.00
303,688.88	303,688.88	96,000.00	82.00	96,082.00
590.35	3,180.08	0.00	0.00	0.00
649,072.35	658,827.43	242,764.83	0.00	242,764.83
193,583.27	194,070.73	0.00	1,221.67	1,221.67
268,207.88	268,207.88	0.00	0.00	0.00
0.00	95,324.11	92,118.26	0.00	92,118.26
23,176.91	15,828.97	62,413.35	5,672.43	68,085.78
132,168.09	150,000.00	1,947.06	50,000.00	51,947.06
0.00	0.00	564.50	0.00	564.50
0.00	0.00	313.30	0.00	313.30
60,280.00	60,280.00	0.00	0.00	0.00
0.00	0.00	0.00	15.00	15.00
21,461.00	13,769.00	7,692.00	510.00	8,202.00
19,011.00	19,011.62	0.00	2,789.18	2,789.18
112,332.14	109,292.70	34,086.44	3,307.06	37,393.50
10,653.52	9,000.00	104,060.24	0.00	104,060.24
0.00	0.00	185.02	0.00	185.02
994.89	1,050.58	1,120.78	0.00	1,120.78
719.92	4,957.45	99,999.53	0.00	99,999.53
<u>\$ 6,429,619.52</u>	<u>\$ 6,553,113.74</u>	<u>\$ 1,222,806.24</u>	<u>\$ 123,071.00</u>	<u>\$ 1,345,877.24</u>
Cash on Hand				\$ 100.00
Checking Accounts				56,246.52
NOW Account				992,290.47
Savings Account				23,981.62
Petty Cash				2,400.00
Certificates of Deposit				<u>312,239.59</u>
Total Cash				1,387,258.20
Agency Funds per Schedule 3				<u>(41,380.96)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 1,345,877.24</u>

UNIFIED SCHOOL DISTRICT NO. 274
NOTES TO THE FINANCIAL STATEMENT
June 30, 2014

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 274, Oakley, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 274 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust fund - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, interest bearing checking accounts, savings account and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the District records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits: District may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Contingency Reserve Fund	Title I 2013 Fund
Textbook Rental Fund	Title II-A Fund
Panther Pal Grant Fund	Small Rural School Achievement Fund
Community Building Fund	District Activity Funds
Title I 2014 Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Note 4 - DEPOSITS (Cont'd.)

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2014.

At June 30, 2014 the District's carrying amount of deposits was \$1,387,158.20 and the bank balance was \$1,548,850.91. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$525,311.07 was covered by federal depository insurance, and \$1,023,539.84 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2014 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
Capital leases payable:				
Buildings/Athletic Facilities	5.00%	4/22/2008	\$ 1,000,000.00	4/22/2018
Apple Inc.	2.97%	5/08/2012	115,239.80	6/08/2014
Building Improvements	3.55%	6/18/2014	660,000.00	6/09/2024

Total contractual indebtedness

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	06/30/2015	06/30/2016	06/30/2017
Principal:			
Capital leases payable	\$ 163,261.13	\$ 169,854.35	\$ 177,594.38
Total principal	163,261.13	169,854.35	177,594.38
Interest:			
Capital leases payable	46,000.37	39,407.15	31,667.12
Total interest	46,000.37	39,407.15	31,667.12
Total principal and interest	\$ 209,261.50	\$ 209,261.50	\$ 209,261.50

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
\$ 560,687.45	\$ 0.00	\$ 101,470.13	\$ 459,217.32	\$ 28,034.37
38,402.30	0.00	38,402.30	0.00	1,140.55
<u>0.00</u>	<u>660,000.00</u>	<u>0.00</u>	<u>660,000.00</u>	<u>0.00</u>
<u>\$ 599,089.75</u>	<u>\$ 660,000.00</u>	<u>\$ 139,872.43</u>	<u>\$ 1,119,217.32</u>	<u>\$ 29,174.92</u>

06/30/2018	06/30/2019	06/30/2020 - 06/30/2024	Total
\$ 185,632.80	\$ 64,536.45	\$ 358,338.21	\$ 1,119,217.32
<u>185,632.80</u>	<u>64,536.45</u>	<u>358,338.21</u>	<u>1,119,217.32</u>
<u>23,629.64</u>	<u>15,220.55</u>	<u>39,590.08</u>	<u>195,514.91</u>
<u>23,629.64</u>	<u>15,220.55</u>	<u>39,590.08</u>	<u>195,514.91</u>
<u>\$ 209,262.44</u>	<u>\$ 79,757.00</u>	<u>\$ 397,928.29</u>	<u>\$ 1,314,732.23</u>

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk	K.S.A. 72-6428	\$ 244,854.25
General	Food Service	K.S.A. 72-6428	91,519.05
General	Special Education	K.S.A. 72-6428	435,209.90
General	Vocational Education	K.S.A. 72-6428	192,583.27
Supplemental General	Driver Training	K.S.A. 72-6433	3,630.75
Supplemental General	Food Service	K.S.A. 72-6433	17,307.00
Supplemental General	Professional Development	K.S.A. 72-6433	590.35
Supplemental General	Special Education	K.S.A. 72-6433	111,164.67
Contingency Reserve	Special Education	K.S.A. 72-6426	95,324.11

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences. Full-time certified employees are granted 12 days of leave cumulative to a maximum of 62 days. At the end of each contract year every certified employee with accrued leave days over 50 will be compensated \$60.00 for each of the days over 50. This payment was made with the last check of the contract year. Upon separation of employment employees are not paid for accumulated or unused leave, therefore, there is no potential liability for leave as of June 30, 2014.

Classified employees are credited with 4 to 17 days of paid leave, based on the number of months employed, on the first day of the fiscal year cumulative to a maximum of a 120 days. At the end of each fiscal year employees shall be paid \$60.00 a day for each day of unused leave above the 120 days. If an employee leaves the employment of the District for any reason no payment will be made for unused leave, except for the \$60.00 a day payment mentioned above. This payment was made with the last check of the contract year, therefore, there is no potential liability for paid leave as of June 30, 2014.

Note 8 - DEFINED BENEFIT PENSION PLAN

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 7-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Note 8 - DEFINED BENEFIT PENISON PLAN (Cont'd.)

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% from July 1 through December 31, 2013 and 5% from January 1 through June 30, 2014 of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employee's contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Note 9 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 10 - LEASE COMMITMENTS

Operating Leases:

The District has entered into an operating lease for a postage machine which contain cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2014 rent expenditures were \$1,895.00. These expenditures were made from the General Fund.

The District has entered into an operating lease for school copiers which contain cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2014 rent expenditures were \$7,020.00. These expenditures were made from the Capital Outlay Fund.

Note 11 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through October 29, 2014, and does not believe any events have occurred which effect the financial statement as presented.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 3,107,629.00	\$ (101,324.00)
Supplemental General Fund	1,053,460.00	(6,118.00)
Special Purpose Funds:		
At-Risk Fund	264,000.00	XXXXXXXXXX
Capital Outlay Fund	698,430.00	XXXXXXXXXX
Driver Training Fund	22,532.00	XXXXXXXXXX
Food Service Fund	422,270.00	XXXXXXXXXX
Professional Development Fund	19,069.00	XXXXXXXXXX
Special Education Fund	858,924.00	XXXXXXXXXX
Vocational Education Fund	201,000.00	XXXXXXXXXX
KPERs Special Retirement Fund	300,639.00	XXXXXXXXXX
Recreation Commission Fund	150,000.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 0.00	\$ 3,006,305.00	\$ 3,006,305.00	\$ 0.00
0.00	1,047,342.00	1,047,342.00	0.00
0.00	264,000.00	244,893.17	(19,106.83)
0.00	698,430.00	336,571.13	(361,858.87)
0.00	22,532.00	11,513.01	(11,018.99)
0.00	422,270.00	303,688.88	(118,581.12)
0.00	19,069.00	3,180.08	(15,888.92)
0.00	858,924.00	658,827.43	(200,096.57)
0.00	201,000.00	194,070.73	(6,929.27)
0.00	300,639.00	268,207.88	(32,431.12)
0.00	150,000.00	150,000.00	0.00

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,484,614.59	\$ 1,183,934.63	\$ 1,112,174.00	\$ 71,760.63
Delinquent Tax	7,610.10	10,130.80	8,240.00	1,890.80
Mineral Production Tax	65,452.58	58,338.59	4,838.00	53,500.59
Tuition:				
Individuals (Out District)	0.00	0.00	9,625.00	(9,625.00)
State Aid:				
Equalization Aid	1,077,426.00	1,330,220.00	1,465,292.00	(135,072.00)
Special Education Aid	429,808.00	423,681.00	507,460.00	(83,779.00)
Total Receipts	<u>3,064,911.27</u>	<u>3,006,305.02</u>	<u>\$ 3,107,629.00</u>	<u>\$ (101,323.98)</u>
Expenditures				
Instruction:				
Salaries	881,287.47	931,133.79	899,565.00	31,568.79
Employee Benefits	63,776.03	66,877.22	60,900.00	5,977.22
Purchased Professional Services	10,023.89	12,336.26	16,512.00	(4,175.74)
Purchased Property Services	0.00	0.00	1,200.00	(1,200.00)
Other Purchased Services	1,187.46	9,023.77	0.00	9,023.77
Supplies	60,326.35	65,466.36	77,716.00	(12,249.64)
Other	14,601.04	21,845.53	30,460.00	(8,614.47)
Student Support Services:				
Salaries	19,998.00	20,160.00	20,300.00	(140.00)
Instructional Support Staff:				
Supplies	1,351.06	1,693.32	2,000.00	(306.68)
General Administration:				
Salaries	123,925.04	125,123.47	145,145.00	(20,021.53)
Employee Benefits	26,601.26	23,727.99	28,135.00	(4,407.01)
Purchased Professional Services	22,654.86	24,361.42	29,500.00	(5,138.58)
Other Purchased Services	53,886.35	60,357.44	59,500.00	857.44
Supplies	3,899.52	3,932.95	3,500.00	432.95
Other	11,070.45	12,183.41	13,000.00	(816.59)
School Administration:				
Salaries	273,945.29	248,432.96	251,090.00	(2,657.04)
Employee Benefits	19,552.44	17,418.43	20,300.00	(2,881.57)
Other Purchased Services	0.00	28.14	1,000.00	(971.86)

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operations & Maintenance:				
Salaries	163,429.22	150,325.08	185,238.00	(34,912.92)
Employee Benefits	11,804.39	10,518.56	14,210.00	(3,691.44)
Purchased Property Services	76,212.13	56,969.50	74,300.00	(17,330.50)
Other Purchased Services	219.79	1,355.31	9,300.00	(7,944.69)
Supplies	924.30	6,788.37	3,000.00	3,788.37
Heating	1,709.94	2,139.24	3,000.00	(860.76)
Electricity	1,525.13	1,325.21	0.00	1,325.21
Transportation Supervision:				
Salaries	11,997.18	12,000.00	12,353.00	(353.00)
Other	1,152.20	731.25	3,000.00	(2,268.75)
Vehicle Operating Services:				
Salaries	43,339.44	45,462.04	48,720.00	(3,257.96)
Employee Benefits	7,008.13	6,940.08	24,147.00	(17,206.92)
Other Purchased Services	9,411.00	8,174.00	0.00	8,174.00
Motor Fuel	50,159.98	33,258.21	60,000.00	(26,741.79)
Vehicle & Maintenance Services:				
Salaries	4,481.50	0.00	1,015.00	(1,015.00)
Purchased Property Services	30,868.96	43,363.10	35,776.00	7,587.10
Supplies	0.00	334.97	713.00	(378.03)
Other Supplemental Service:				
Salaries	16,400.04	18,351.15	0.00	18,351.15
Operating Transfers:				
To At-Risk	263,875.70	244,854.25	264,000.00	(19,145.75)
To Food Service	0.00	91,519.05	0.00	91,519.05
To Special Education	593,975.63	435,209.90	508,034.00	(72,824.10)
To Vocational Education	188,829.83	192,583.27	201,000.00	(8,416.73)
Adjustment to Comply with Legal Max			(101,324.00)	101,324.00
Total Expenditures	<u>3,065,411.00</u>	<u>3,006,305.00</u>	<u>\$ 3,006,305.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(499.73)	0.02		
Unencumbered Cash, Beginning	(22,592.42)	0.85		
Beginning Cash Adjustment	<u>23,093.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.85</u>	<u>\$ 0.87</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,023,966.93	\$ 1,041,171.97	\$ 958,662.00	\$ 82,509.97
Delinquent Tax	3,850.74	7,941.08	5,682.00	2,259.08
Motor Veh./16-20M Veh. Tax	55,531.34	50,539.90	47,982.00	2,557.90
Recreational Vehicle Tax	758.63	843.94	928.00	(84.06)
Total Receipts	<u>1,084,107.64</u>	<u>1,100,496.89</u>	<u>\$ 1,013,254.00</u>	<u>\$ 87,242.89</u>
Expenditures				
Instruction:				
Salaries	494,672.33	510,248.24	502,730.00	7,518.24
Employee Benefits	237,430.72	190,198.60	227,600.00	(37,401.40)
Purchased Professional Services	0.00	17,281.12	0.00	17,281.12
Student Support Services:				
Employee Benefits	52,132.38	34,744.28	62,111.00	(27,366.72)
General Administration:				
Employee Benefits	1,030.02	5,978.52	0.00	5,978.52
School Administration:				
Employee Benefits	3,983.01	14,039.96	0.00	14,039.96
Operations & Maintenance:				
Employee Benefits	4,966.06	21,001.34	0.00	21,001.34
Heating	42,410.30	50,090.59	52,590.00	(2,499.41)
Electricity	65,221.20	71,066.58	70,560.00	506.58
Operating Transfers:				
To Driver Training	5,056.18	3,630.75	9,000.00	(5,369.25)
To Food Service	107,201.77	17,307.00	77,468.00	(60,161.00)
To Professional Development	8,695.86	590.35	8,000.00	(7,409.65)
To Special Education	42,895.17	111,164.67	43,401.00	67,763.67
Adjustment to Comply with Legal Max			(6,118.00)	6,118.00
Total Expenditures	<u>1,065,695.00</u>	<u>1,047,342.00</u>	<u>\$ 1,047,342.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	18,412.64	53,154.89		
Unencumbered Cash, Beginning	<u>21,793.74</u>	<u>40,206.38</u>		
Unencumbered Cash, Ending	<u>\$ 40,206.38</u>	<u>\$ 93,361.27</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 AT-RISK FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 263,875.70	\$ 244,854.25	\$ 264,000.00	\$ (19,145.75)
Total Receipts	<u>263,875.70</u>	<u>244,854.25</u>	<u>\$ 264,000.00</u>	<u>\$ (19,145.75)</u>
Expenditures				
Instruction:				
Salaries	204,208.13	206,080.70	199,955.00	6,125.70
Employee Benefits	14,737.01	14,773.98	19,285.00	(4,511.02)
Supplies	24,533.57	5,571.43	20,415.00	(14,843.57)
Student Support Services:				
Salaries	20,247.58	18,358.33	23,345.00	(4,986.67)
Employee Benefits	0.00	108.73	0.00	108.73
Instructional Support Staff:				
Employee Benefits	<u>273.34</u>	<u>0.00</u>	<u>1,000.00</u>	<u>(1,000.00)</u>
Total Expenditures	<u>263,999.63</u>	<u>244,893.17</u>	<u>\$ 264,000.00</u>	<u>\$ (19,106.83)</u>
Receipts Over (Under) Expenditures	(123.93)	(38.92)		
Unencumbered Cash, Beginning	0.00	0.00		
Prior Year Cancelled Encumbrances	<u>123.93</u>	<u>38.92</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 305,819.19	\$ 246,474.52	\$ 231,210.00	\$ 15,264.52
Delinquent Tax	987.19	2,226.94	1,694.00	532.94
Motor Veh./16-20M Veh. Tax	14,084.13	13,873.93	13,300.00	573.93
Recreational Vehicle Tax	194.20	232.58	258.00	(25.42)
Local Sources:				
Other Receipts from Local Sources	12,067.69	10,632.44	2,658.00	7,974.44
Total Receipts	<u>333,152.40</u>	<u>273,440.41</u>	<u>\$ 249,120.00</u>	<u>\$ 24,320.41</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	76,744.34	36,393.00	93,070.00	(56,677.00)
General Administration:				
Property (Equip & Furn)	0.00	0.00	9,993.00	(9,993.00)
Operations & Maintenance:				
Property (Equip & Furn)	3,993.29	1,268.42	68,463.00	(67,194.58)
Transportation:				
Property (Equip & Buses)	0.00	0.00	38,441.00	(38,441.00)
Other Support Services:				
Property (Equip & Furn)	2,290.00	3,607.00	8,426.00	(4,819.00)
Facility Acquis. & Constr. Services:				
Site Acquisition Services	246.66	731.32	39,662.00	(38,930.68)
Site Improvement Services	156,349.00	150,440.67	190,375.00	(39,934.33)
Architectural & Engineering Services	0.00	0.00	30,000.00	(30,000.00)
Building Improvements	155,693.01	96,901.38	120,000.00	(23,098.62)
Other	74,179.43	47,229.34	100,000.00	(52,770.66)
Total Expenditures	<u>469,495.73</u>	<u>336,571.13</u>	<u>\$ 698,430.00</u>	<u>\$ (361,858.87)</u>
Receipts Over (Under) Expenditures	(136,343.33)	(63,130.72)		
Unencumbered Cash, Beginning	<u>585,652.84</u>	<u>449,309.51</u>		
Unencumbered Cash, Ending	<u>\$ 449,309.51</u>	<u>\$ 386,178.79</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 6,391.00	\$ 2,750.00	\$ 6,000.00	\$ (3,250.00)
State Aid:				
State Safety Aid	1,855.00	2,202.00	4,600.00	(2,398.00)
Operating Transfers:				
From Supplemental General	<u>5,056.18</u>	<u>3,630.75</u>	<u>9,000.00</u>	<u>(5,369.25)</u>
Total Receipts	<u>13,302.18</u>	<u>8,582.75</u>	<u>\$ 19,600.00</u>	<u>\$ (11,017.25)</u>
Expenditures				
Instruction:				
Salaries	9,556.39	10,472.56	11,200.00	(727.44)
Employee Benefits	743.53	805.24	8,332.00	(7,526.76)
Supplies	72.00	76.00	3,000.00	(2,924.00)
Other	<u>0.00</u>	<u>159.21</u>	<u>0.00</u>	<u>159.21</u>
Total Expenditures	<u>10,371.92</u>	<u>11,513.01</u>	<u>\$ 22,532.00</u>	<u>\$ (11,018.99)</u>
Receipts Over (Under) Expenditures	2,930.26	(2,930.26)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>2,930.26</u>		
Unencumbered Cash, Ending	<u>\$ 2,930.26</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	\$ 75,012.85	\$ 78,682.25	\$ 110,350.00	\$ (31,667.75)
State Aid:				
State Food Assistance	2,437.17	2,408.02	2,600.00	(191.98)
Federal Aid:				
Child Nutrition Program	105,991.46	113,772.56	135,854.00	(22,081.44)
Operating Transfers:				
From General	0.00	91,519.05	0.00	91,519.05
From Supplemental General	107,201.77	17,307.00	77,468.00	(60,161.00)
Total Receipts	<u>290,643.25</u>	<u>303,688.88</u>	<u>\$ 326,272.00</u>	<u>\$ (22,583.12)</u>
Expenditures				
Operations & Maintenance:				
Purchased Property Services	754.79	675.01	829.00	(153.99)
Other Purchased Services	439.63	262.69	750.00	(487.31)
Heating	2,441.83	2,807.94	5,000.00	(2,192.06)
Electricity	5,467.89	5,544.81	4,000.00	1,544.81
Property (Equip & Furn)	0.00	0.00	20,000.00	(20,000.00)
Other	0.00	27.00	1,336.00	(1,309.00)
Food Service Operation:				
Salaries	94,033.21	99,571.02	120,794.00	(21,222.98)
Employee Benefits	36,324.57	36,591.81	29,303.00	7,288.81
Food & Supplies	144,204.59	153,046.58	232,113.00	(79,066.42)
Property (Equip & Furn)	4,606.24	4,666.42	7,000.00	(2,333.58)
Other	370.50	495.60	1,145.00	(649.40)
Total Expenditures	<u>288,643.25</u>	<u>303,688.88</u>	<u>\$ 422,270.00</u>	<u>\$ (118,581.12)</u>
Receipts Over (Under) Expenditures	2,000.00	0.00		
Unencumbered Cash, Beginning	<u>94,000.00</u>	<u>96,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 96,000.00</u>	<u>\$ 96,000.00</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 50.00	\$ 0.00	\$ 8,480.00	\$ (8,480.00)
Operating Transfers:				
From Supplemental General	<u>8,695.86</u>	<u>590.35</u>	<u>8,000.00</u>	<u>(7,409.65)</u>
Total Receipts	<u>8,745.86</u>	<u>590.35</u>	<u>\$ 16,480.00</u>	<u>\$ (15,889.65)</u>
Expenditures				
Instructional Support Staff:				
Salaries	0.00	0.00	4,014.00	(4,014.00)
Employee Benefits	0.00	0.00	500.00	(500.00)
Purchased Professional Services	4,320.74	758.16	6,555.00	(5,796.84)
Other	<u>1,835.39</u>	<u>2,421.92</u>	<u>8,000.00</u>	<u>(5,578.08)</u>
Total Expenditures	<u>6,156.13</u>	<u>3,180.08</u>	<u>\$ 19,069.00</u>	<u>\$ (15,888.92)</u>
Receipts Over (Under) Expenditures	2,589.73	(2,589.73)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>2,589.73</u>		
Unencumbered Cash, Ending	<u>\$ 2,589.73</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Local Sources:				
Interest on Idle Funds	\$ 7,892.84	\$ 7,373.67	\$ 55,000.00	\$ (47,626.33)
Operating Transfers:				
From General	593,975.63	435,209.90	508,034.00	(72,824.10)
From Supplemental General	42,895.17	111,164.67	43,401.00	67,763.67
From Contingency Reserve	0.00	95,324.11	0.00	95,324.11
Total Receipts	<u>644,763.64</u>	<u>649,072.35</u>	<u>\$ 606,435.00</u>	<u>\$ 42,637.35</u>
Expenditures				
Instruction:				
Salaries	119,268.51	117,127.74	112,000.00	5,127.74
Employee Benefits	23,226.57	23,152.09	18,850.00	4,302.09
Other Purchased Services				
Assessments	143,312.70	161,836.90	616,992.00	(455,155.10)
Flow-thru	362,776.00	352,958.00	0.00	352,958.00
Other	0.00	0.00	43,445.00	(43,445.00)
Supplies	684.65	482.68	2,000.00	(1,517.32)
Other	1,959.26	994.02	1,000.00	(5.98)
Instructional Support Staff:				
Property (Equip & Furn)	0.00	0.00	56,637.00	(56,637.00)
Operations & Maintenance:				
Other Purchased Services	3,318.00	1,100.00	4,000.00	(2,900.00)
Vehicle & Maintenance Services:				
Purchased Property Services	<u>2,091.00</u>	<u>1,176.00</u>	<u>4,000.00</u>	<u>(2,824.00)</u>
Total Expenditures	<u>656,636.69</u>	<u>658,827.43</u>	<u>\$ 858,924.00</u>	<u>\$ (200,096.57)</u>
Receipts Over (Under) Expenditures	(11,873.05)	(9,755.08)		
Unencumbered Cash, Beginning	264,380.17	252,519.91		
Prior Year Cancelled Encumbrances	<u>12.79</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 252,519.91</u>	<u>\$ 242,764.83</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 VOCATIONAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 0.00	\$ 1,000.00	\$ 0.00	\$ 1,000.00
Operating Transfers:				
From General	<u>188,829.83</u>	<u>192,583.27</u>	<u>201,000.00</u>	<u>(8,416.73)</u>
Total Receipts	<u>188,829.83</u>	<u>193,583.27</u>	<u>\$ 201,000.00</u>	<u>\$ (7,416.73)</u>
Expenditures				
Instruction:				
Salaries	153,860.00	152,989.56	156,813.00	(3,823.44)
Employee Benefits	20,565.38	32,277.74	34,200.00	(1,922.26)
Purchased Professional Services	167.48	0.00	0.00	0.00
Supplies	<u>14,310.47</u>	<u>8,803.43</u>	<u>9,987.00</u>	<u>(1,183.57)</u>
Total Expenditures	<u>188,903.33</u>	<u>194,070.73</u>	<u>\$ 201,000.00</u>	<u>\$ (6,929.27)</u>
Receipts Over (Under) Expenditures	(73.50)	(487.46)		
Unencumbered Cash, Beginning	73.50	0.00		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>487.46</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 KPERS SPECIAL RETIREMENT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid:				
KPERS	\$ 248,461.67	\$ 268,207.88	\$ 300,639.00	\$ (32,431.12)
Total Receipts	<u>248,461.67</u>	<u>268,207.88</u>	<u>\$ 300,639.00</u>	<u>\$ (32,431.12)</u>
Expenditures				
Instruction:				
Employee Benefits	184,673.20	201,164.29	206,000.00	(4,835.71)
Student Support Services:				
Employee Benefits	2,078.02	3,004.06	12,210.00	(9,205.94)
General Administration:				
Employee Benefits	11,979.25	11,352.69	13,000.00	(1,647.31)
School Administration:				
Employee Benefits	22,178.89	24,583.03	26,000.00	(1,416.97)
Other Supplemental Services:				
Employee Benefits	0.00	1,810.77	0.00	1,810.77
Operations & Maintenance:				
Employee Benefits	14,933.72	14,314.01	24,000.00	(9,685.99)
Student Transportation Services:				
Employee Benefits	3,590.45	1,925.87	9,429.00	(7,503.13)
Food Service:				
Employee Benefits	<u>9,028.14</u>	<u>10,053.16</u>	<u>10,000.00</u>	<u>53.16</u>
Total Expenditures	<u>248,461.67</u>	<u>268,207.88</u>	<u>\$ 300,639.00</u>	<u>\$ (32,431.12)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Operating Transfers:		
Transfer to Special Education	<u>0.00</u>	<u>95,324.11</u>
Total Expenditures	<u>0.00</u>	<u>95,324.11</u>
Receipts Over (Under) Expenditures	0.00	(95,324.11)
Unencumbered Cash, Beginning	<u>187,442.37</u>	<u>187,442.37</u>
Unencumbered Cash, Ending	<u><u>\$ 187,442.37</u></u>	<u><u>\$ 92,118.26</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 TEXTBOOK RENTAL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Local Sources:		
Rental Fees	\$ 21,900.18	\$ 22,813.91
Other Receipts from Local Sources	<u>42.66</u>	<u>363.00</u>
Total Receipts	<u>21,942.84</u>	<u>23,176.91</u>
Expenditures		
Instruction:		
Supplies	<u>13,726.00</u>	<u>15,828.97</u>
Total Expenditures	<u>13,726.00</u>	<u>15,828.97</u>
Receipts Over (Under) Expenditures	8,216.84	7,347.94
Unencumbered Cash, Beginning	46,806.07	55,065.41
Prior Year Cancelled Encumbrances	<u>42.50</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 55,065.41</u></u>	<u><u>\$ 62,413.35</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 149,000.84	\$ 124,936.22	\$ 114,944.00	\$ 9,992.22
Delinquent Tax	459.40	1,051.28	824.00	227.28
Motor Veh./16-20M Veh. Tax	6,702.78	6,077.10	5,913.00	164.10
Recreational Vehicle Tax	90.56	103.49	114.00	(10.51)
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	35,000.00	(35,000.00)
Total Receipts	<u>156,253.58</u>	<u>132,168.09</u>	<u>\$ 156,795.00</u>	<u>\$ (24,626.91)</u>
Expenditures				
Community Service Operations	<u>150,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>0.00</u>
Total Expenditures	<u>150,000.00</u>	<u>150,000.00</u>	<u>\$ 150,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	6,253.58	(17,831.91)		
Unencumbered Cash, Beginning	<u>13,525.39</u>	<u>19,778.97</u>		
Unencumbered Cash, Ending	<u>\$ 19,778.97</u>	<u>\$ 1,947.06</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 PANTHER PAL GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>564.50</u>	<u>564.50</u>
Unencumbered Cash, Ending	<u><u>\$ 564.50</u></u>	<u><u>\$ 564.50</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
COMMUNITY BUILDING FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>313.30</u>	<u>313.30</u>
Unencumbered Cash, Ending	<u><u>\$ 313.30</u></u>	<u><u>\$ 313.30</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 TITLE I 2014 FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 0.00	\$ 60,280.00
Total Receipts	<u>0.00</u>	<u>60,280.00</u>
Expenditures		
Instruction:		
Salaries	0.00	54,532.13
Employee Benefits	0.00	2,647.34
Other	<u>0.00</u>	<u>3,100.53</u>
Total Expenditures	<u>0.00</u>	<u>60,280.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 TITLE I 2013 FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 66,977.00	\$ 0.00
Total Receipts	<u>66,977.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Salaries	58,655.03	0.00
Employee Benefits	4,649.37	0.00
Supplies	336.60	0.00
Other	<u>3,336.00</u>	<u>0.00</u>
Total Expenditures	<u>66,977.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 TITLE II-A FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 22,159.00	\$ 21,461.00
Total Receipts	<u>22,159.00</u>	<u>21,461.00</u>
Expenditures		
Instruction:		
Supplies	<u>22,159.00</u>	<u>13,769.00</u>
Total Expenditures	<u>22,159.00</u>	<u>13,769.00</u>
Receipts Over (Under) Expenditures	0.00	7,692.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 7,692.00</u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 SMALL RURAL SCHOOL ACHIEVEMENT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
US Department of Education	\$ 20,954.00	\$ 19,011.00
Total Receipts	<u>20,954.00</u>	<u>19,011.00</u>
Expenditures		
Instruction:		
Supplies	<u>20,953.38</u>	<u>19,011.62</u>
Total Expenditures	<u>20,953.38</u>	<u>19,011.62</u>
Receipts Over (Under) Expenditures	0.62	(0.62)
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.62</u>
Unencumbered Cash, Ending	<u>\$ 0.62</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
MEMORIAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Local Sources:		
Interest on Idle Funds	\$ 858.61	\$ 653.52
Other Receipts from Local Sources	<u>5,000.00</u>	<u>10,000.00</u>
Total Receipts	<u>5,858.61</u>	<u>10,653.52</u>
Expenditures		
Scholarships	<u>5,000.00</u>	<u>9,000.00</u>
Total Expenditures	<u>5,000.00</u>	<u>9,000.00</u>
Receipts Over (Under) Expenditures	858.61	1,653.52
Unencumbered Cash, Beginning	<u>101,548.11</u>	<u>102,406.72</u>
Unencumbered Cash, Ending	<u>\$ 102,406.72</u>	<u>\$ 104,060.24</u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
PRIVATE DONATION FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>185.02</u>	<u>185.02</u>
Unencumbered Cash, Ending	<u><u>\$ 185.02</u></u>	<u><u>\$ 185.02</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
SPECIAL SERVICES FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 1,673.50	\$ 994.89
Total Receipts	<u>1,673.50</u>	<u>994.89</u>
Expenditures		
Instruction:		
Supplies	<u>1,513.72</u>	<u>1,050.58</u>
Total Expenditures	<u>1,513.72</u>	<u>1,050.58</u>
Receipts Over (Under) Expenditures	159.78	(55.69)
Unencumbered Cash, Beginning	<u>1,016.69</u>	<u>1,176.47</u>
Unencumbered Cash, Ending	<u>\$ 1,176.47</u>	<u>\$ 1,120.78</u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
HINTHER ESTATE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Local Sources:		
Interest on Idle Funds	\$ 809.22	\$ 719.92
Other Receipts from Local Sources	<u>13,654.24</u>	<u>0.00</u>
Total Receipts	<u>14,463.46</u>	<u>719.92</u>
Expenditures		
Instruction:		
Other	<u>6,871.51</u>	<u>4,957.45</u>
Total Expenditures	<u>6,871.51</u>	<u>4,957.45</u>
Receipts Over (Under) Expenditures	7,591.95	(4,237.53)
Unencumbered Cash, Beginning	96,640.45	104,232.40
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>4.66</u>
Unencumbered Cash, Ending	<u><u>\$ 104,232.40</u></u>	<u><u>\$ 99,999.53</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS

AGENCY FUNDS

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2014

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2014	\$ 890.55	\$ 542.46	\$ 1,433.01	\$ 0.00
Class of 2015	2,088.95	5,357.00	5,872.16	1,573.79
Class of 2016	176.56	1,128.98	23.97	1,281.57
Class of 2017	0.00	150.00	125.12	24.88
FFA	14,698.54	55,034.55	56,202.01	13,531.08
FBLA	94.35	0.00	0.00	94.35
FCCLA	4,459.07	7,733.70	9,594.80	2,597.97
Music (Singers)	7,159.56	6,699.86	8,616.38	5,243.04
Kays/Kayettes	270.51	0.00	0.00	270.51
National Honor Society	324.60	4,968.19	4,538.59	754.20
Safe Chapter	983.79	1,500.00	2,480.94	2.85
Art	77.24	0.00	75.00	2.24
Beef Lab	10.33	150.00	150.00	10.33
Student Council	2,756.81	3,514.54	3,390.77	2,880.58
Sharp Shooters	700.12	6,769.60	6,137.00	1,332.72
SPED Grant	720.82	0.00	0.00	720.82
Spirit Squad	2,338.27	6,136.96	6,486.65	1,988.58
Sales Tax Clearing	353.28	4,386.89	4,740.17	0.00
Interest on Idle Funds	2,200.47	36.20	0.00	2,236.67
Total High School	40,303.82	104,108.93	109,866.57	34,546.18
Middle School:				
Pep Club	25.39	884.19	213.00	696.58
Student Council	3,892.05	9,139.86	7,685.95	5,345.96
Sales Tax Clearing	553.98	3,618.39	3,380.13	792.24
Total Middle School	4,471.42	13,642.44	11,279.08	6,834.78
Total Agency Funds	\$ 44,775.24	\$ 117,751.37	\$ 121,145.65	\$ 41,380.96

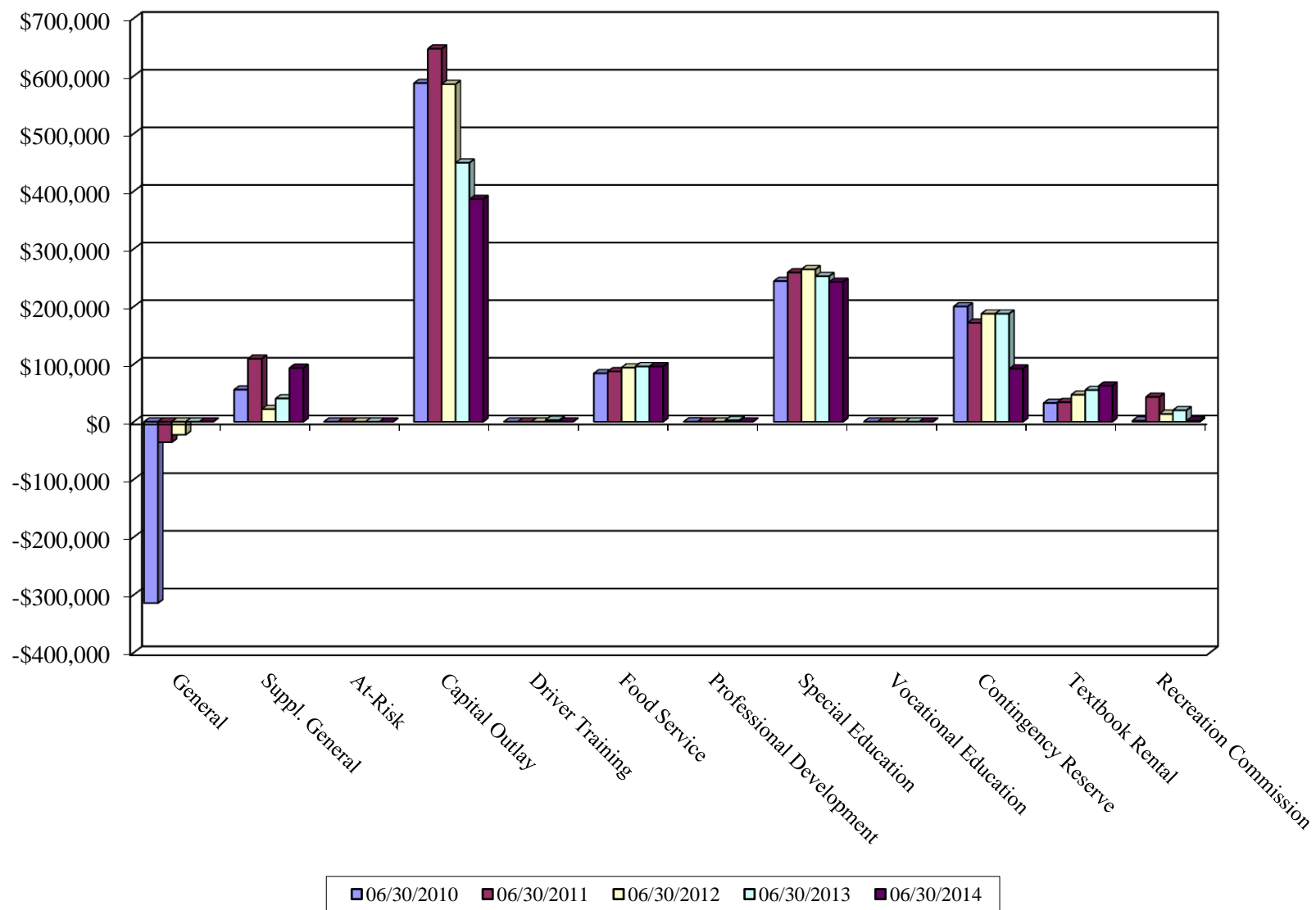
UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Gate Receipts:			
High School:			
Athletics	\$ 1,528.13	\$ 0.00	\$ 41,574.61
Drama	1,522.37	0.00	1,521.96
Instrumental Music	<u>2,042.29</u>	<u>0.00</u>	<u>434.00</u>
Total High School	<u>5,092.79</u>	<u>0.00</u>	<u>43,530.57</u>
Middle School:			
Athletics	<u>10.08</u>	<u>0.00</u>	<u>11,287.76</u>
Total Middle School	<u>10.08</u>	<u>0.00</u>	<u>11,287.76</u>
Total Gate Receipts	<u>5,102.87</u>	<u>0.00</u>	<u>54,818.33</u>
School Projects:			
High School:			
Academics	0.00	0.00	3,532.95
Concessions	3,244.78	0.00	1,789.06
Yearbook	4,656.42	0.00	8,700.17
Special Education (Balloons Unlimited)	909.42	0.00	618.99
Donations	<u>1,325.00</u>	<u>0.00</u>	<u>4,765.89</u>
Total High School	<u>10,135.62</u>	<u>0.00</u>	<u>19,407.06</u>
Middle School:			
Candy	4,446.52	0.00	9,721.29
Memory Book	3,386.66	0.00	730.46
Concessions	<u>7,126.08</u>	<u>0.00</u>	<u>24,086.78</u>
Total Middle School	<u>14,959.26</u>	<u>0.00</u>	<u>34,538.53</u>
Elementary School:			
Activity Fund	<u>849.25</u>	<u>0.00</u>	<u>3,568.22</u>
Total Elementary School	<u>849.25</u>	<u>0.00</u>	<u>3,568.22</u>
Total School Projects	<u>25,944.13</u>	<u>0.00</u>	<u>57,513.81</u>
Total District Activity Funds	<u><u>\$ 31,047.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 112,332.14</u></u>

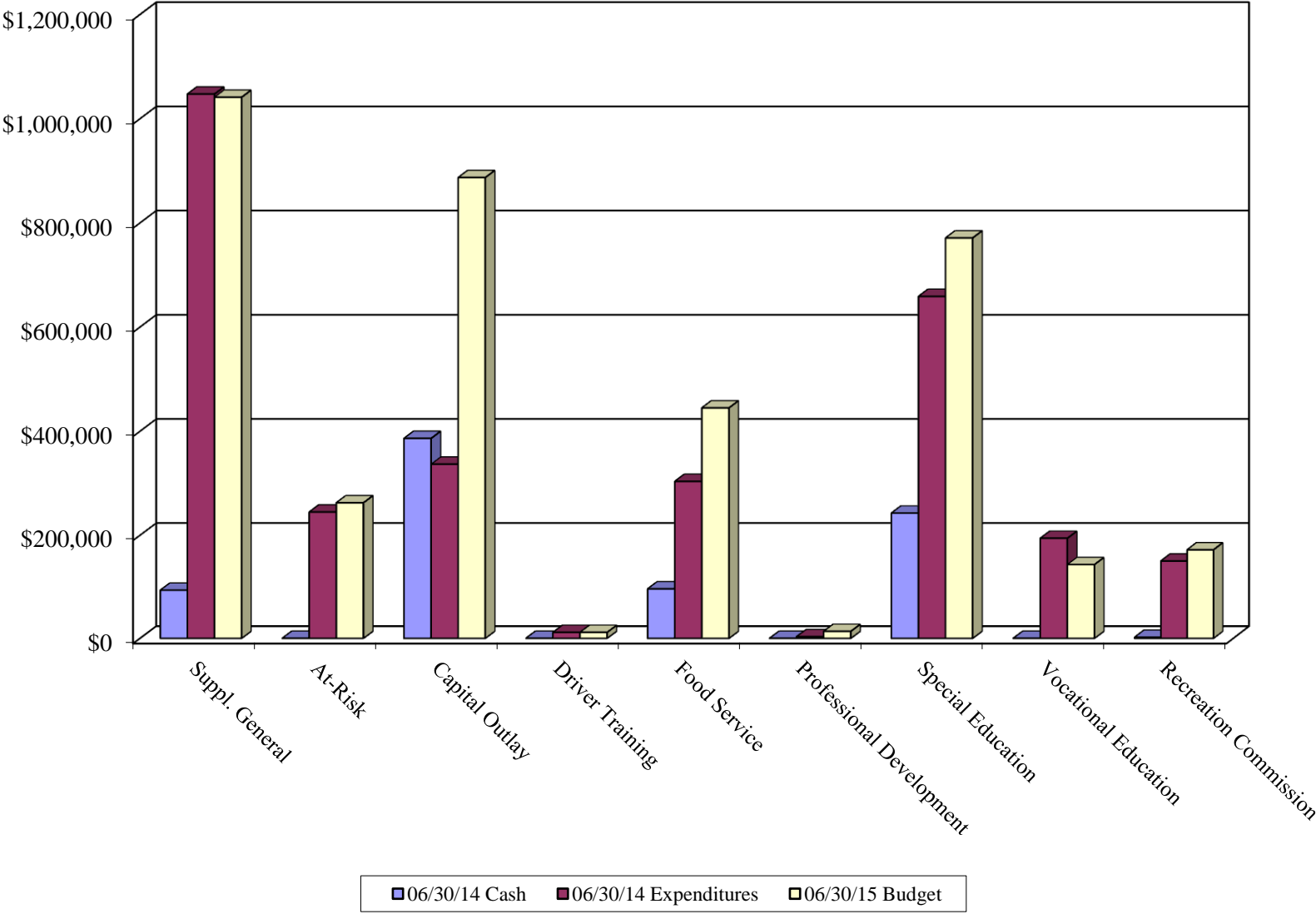
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 43,102.74	\$ 0.00	\$ 3,235.06	\$ 3,235.06
1,617.98	1,426.35	0.00	1,426.35
<u>1,843.77</u>	<u>632.52</u>	<u>0.00</u>	<u>632.52</u>
<u>46,564.49</u>	<u>2,058.87</u>	<u>3,235.06</u>	<u>5,293.93</u>
<u>10,185.77</u>	<u>1,112.07</u>	<u>0.00</u>	<u>1,112.07</u>
<u>10,185.77</u>	<u>1,112.07</u>	<u>0.00</u>	<u>1,112.07</u>
<u>56,750.26</u>	<u>3,170.94</u>	<u>3,235.06</u>	<u>6,406.00</u>
3,532.95	0.00	72.00	72.00
2,135.66	2,898.18	0.00	2,898.18
10,936.68	2,419.91	0.00	2,419.91
675.71	852.70	0.00	852.70
<u>239.00</u>	<u>5,851.89</u>	<u>0.00</u>	<u>5,851.89</u>
<u>17,520.00</u>	<u>12,022.68</u>	<u>72.00</u>	<u>12,094.68</u>
7,876.15	6,291.66	0.00	6,291.66
1,068.23	3,048.89	0.00	3,048.89
<u>23,269.89</u>	<u>7,942.97</u>	<u>0.00</u>	<u>7,942.97</u>
<u>32,214.27</u>	<u>17,283.52</u>	<u>0.00</u>	<u>17,283.52</u>
<u>2,808.17</u>	<u>1,609.30</u>	<u>0.00</u>	<u>1,609.30</u>
<u>2,808.17</u>	<u>1,609.30</u>	<u>0.00</u>	<u>1,609.30</u>
<u>52,542.44</u>	<u>30,915.50</u>	<u>72.00</u>	<u>30,987.50</u>
<u>\$ 109,292.70</u>	<u>\$ 34,086.44</u>	<u>\$ 3,307.06</u>	<u>\$ 37,393.50</u>

SUPPLEMENTARY INFORMATION

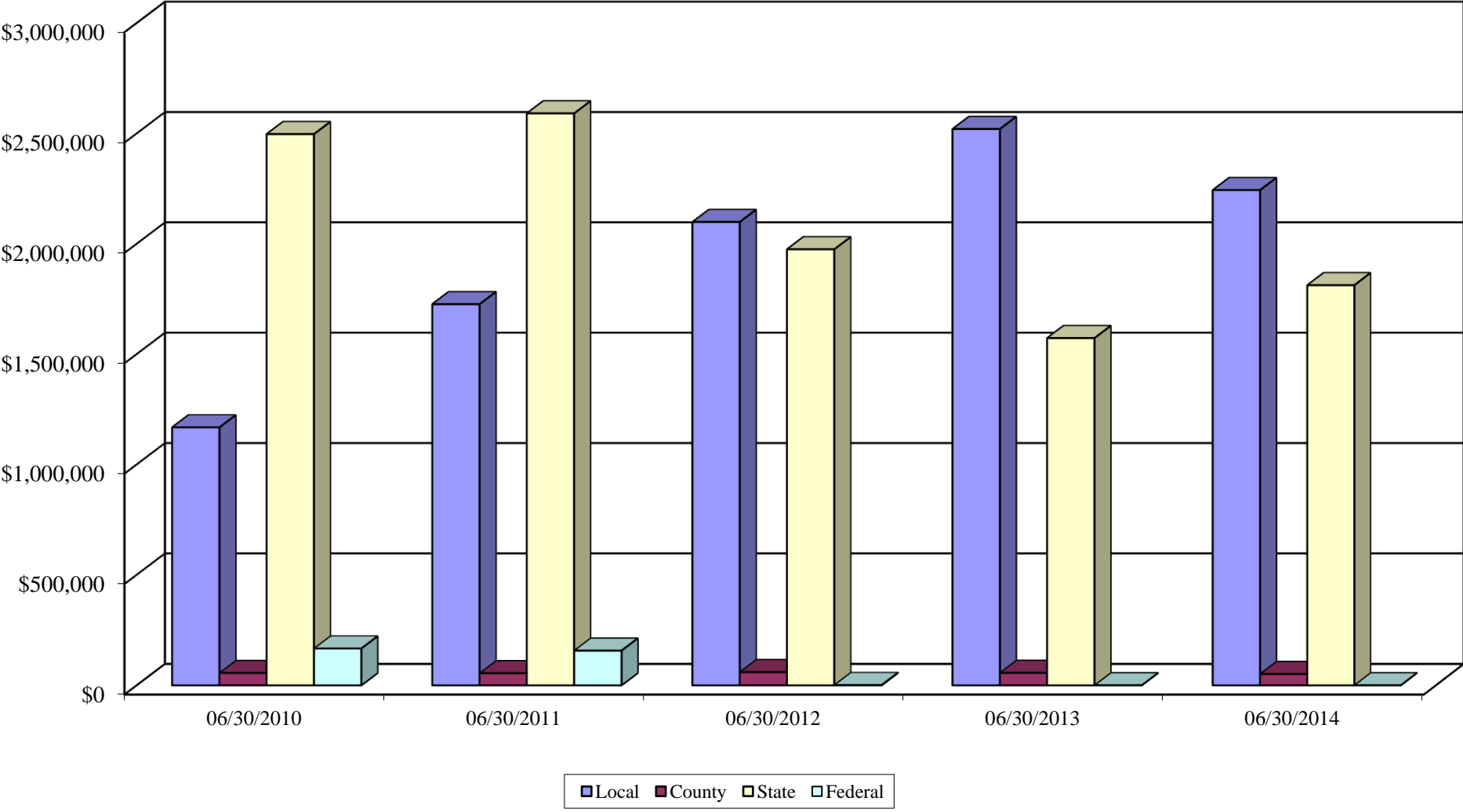
**Unified School District No. 274
Oakley, Kansas
Unencumbered Cash Balances - Selected Funds**



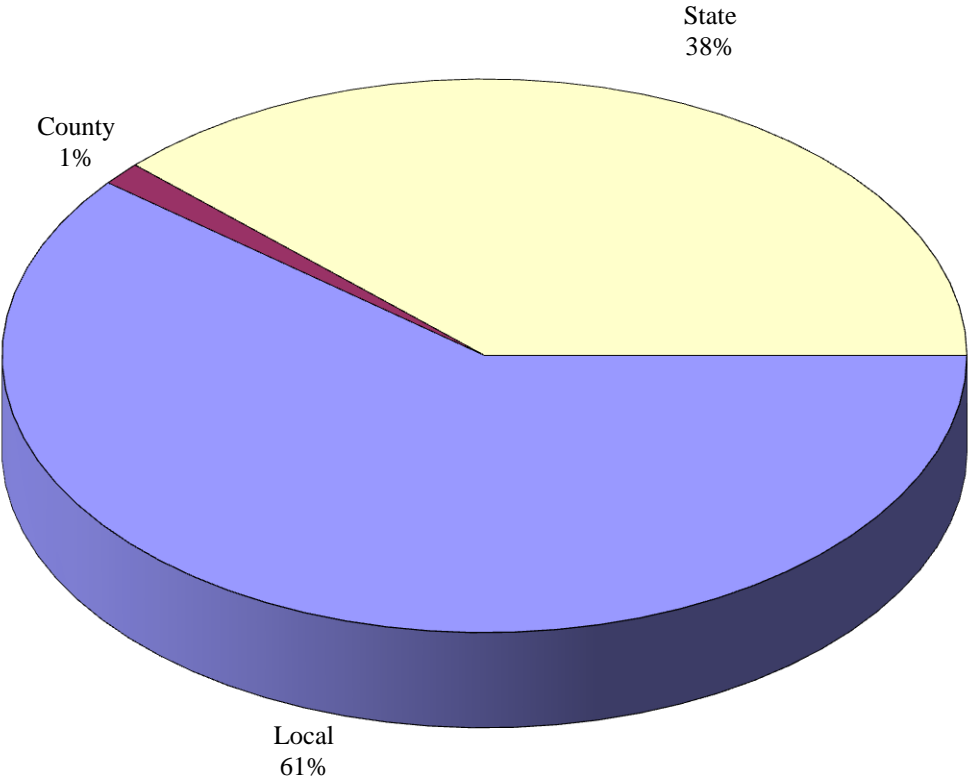
Unified School District No. 274 **Oakley, Kansas** **Unencumbered Cash Compared to Expenditures - Selected Funds**



Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Receipts

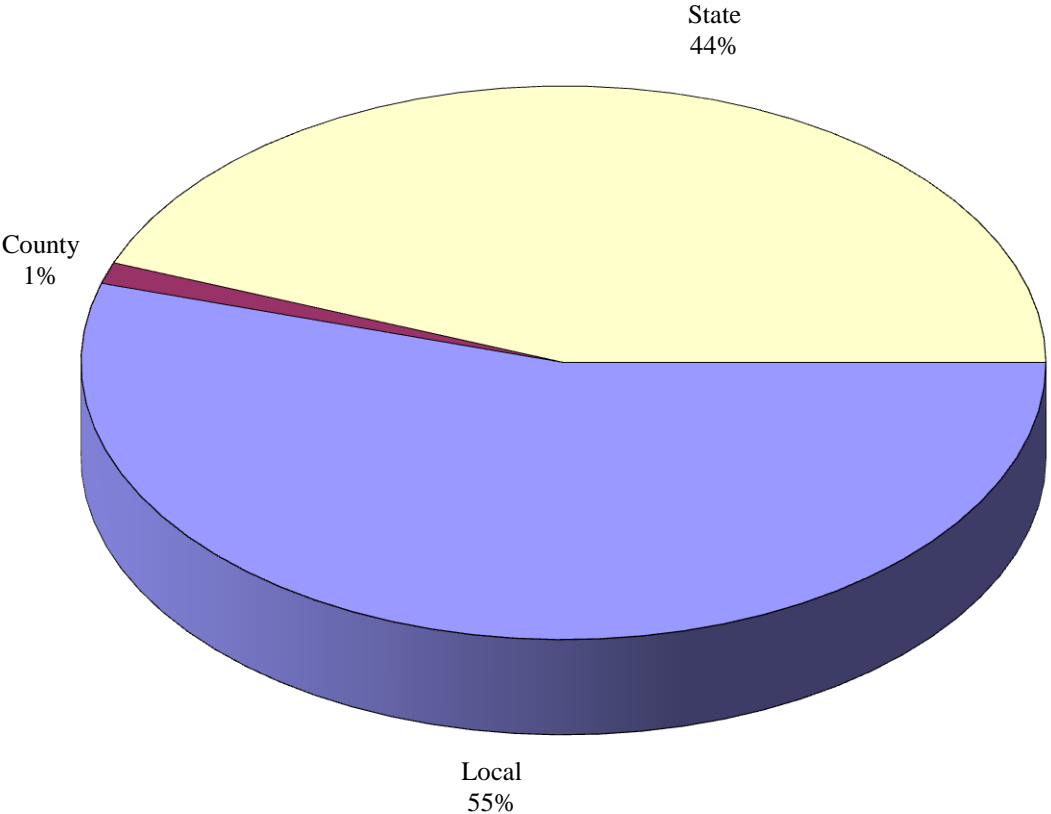


**Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Receipts**



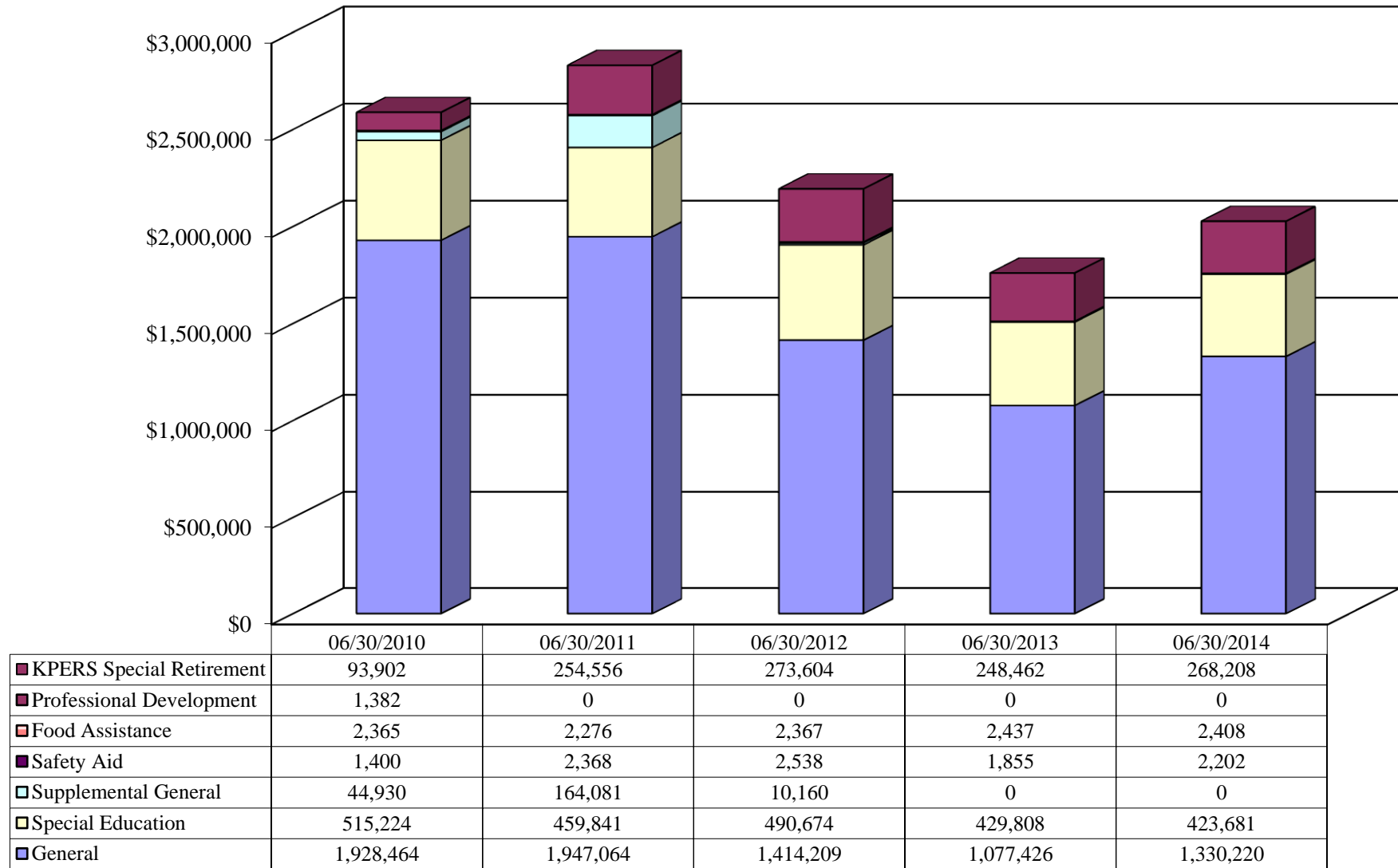
06/30/2013

**Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Receipts**

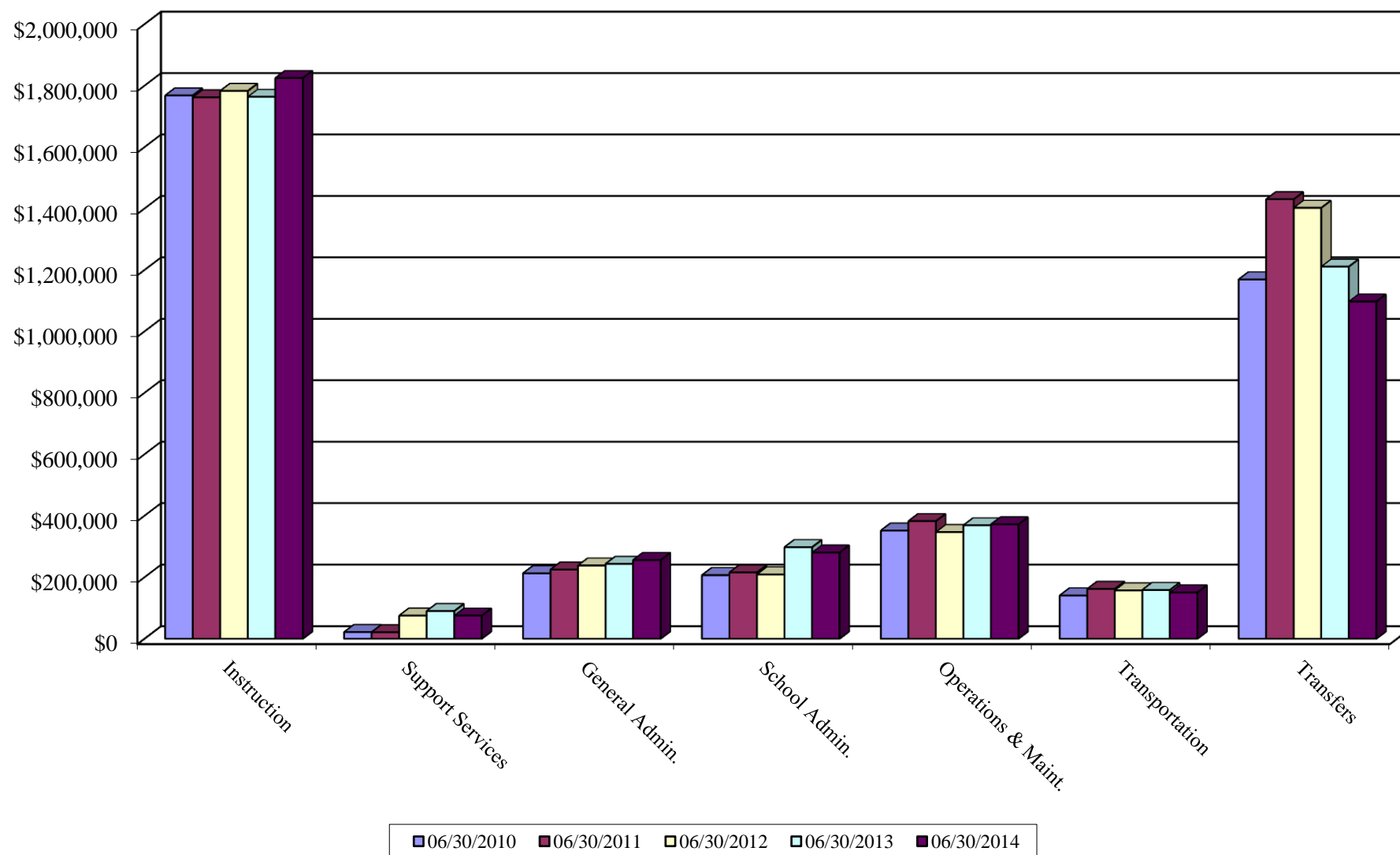


06/30/2014

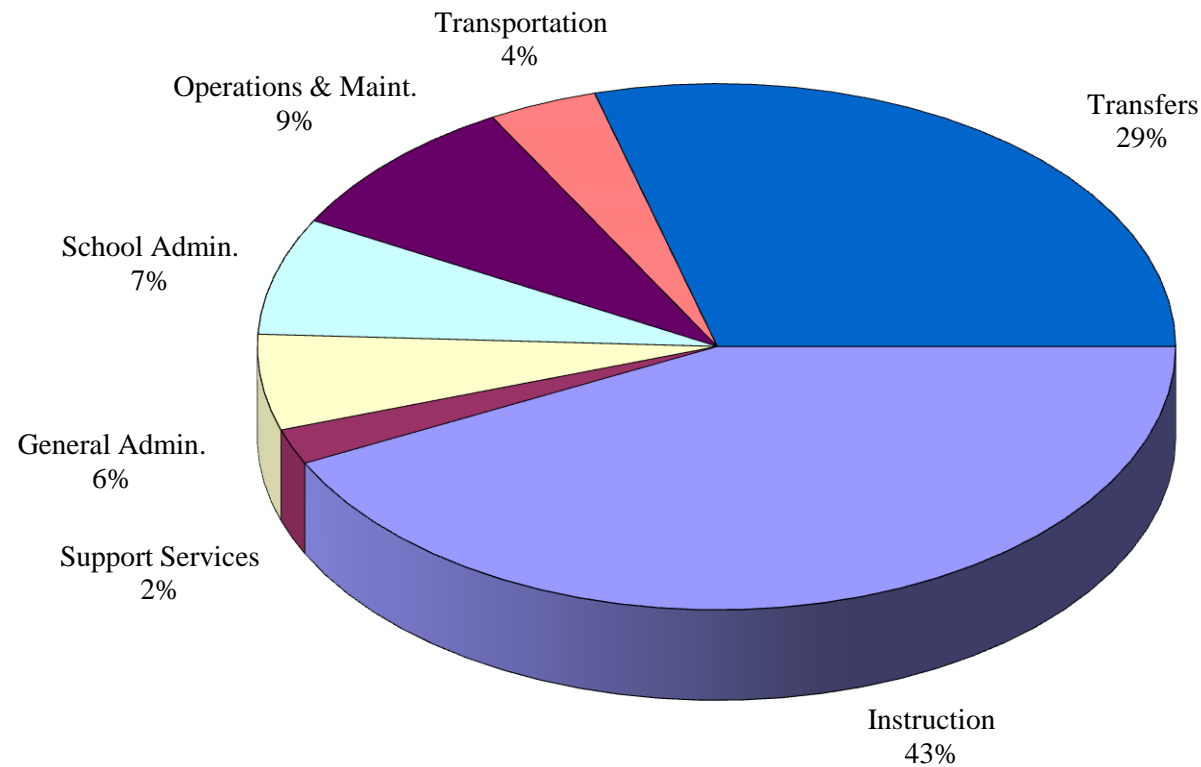
**Unified School District No. 274
Oakley, Kansas
State Aid**



Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Expenditures

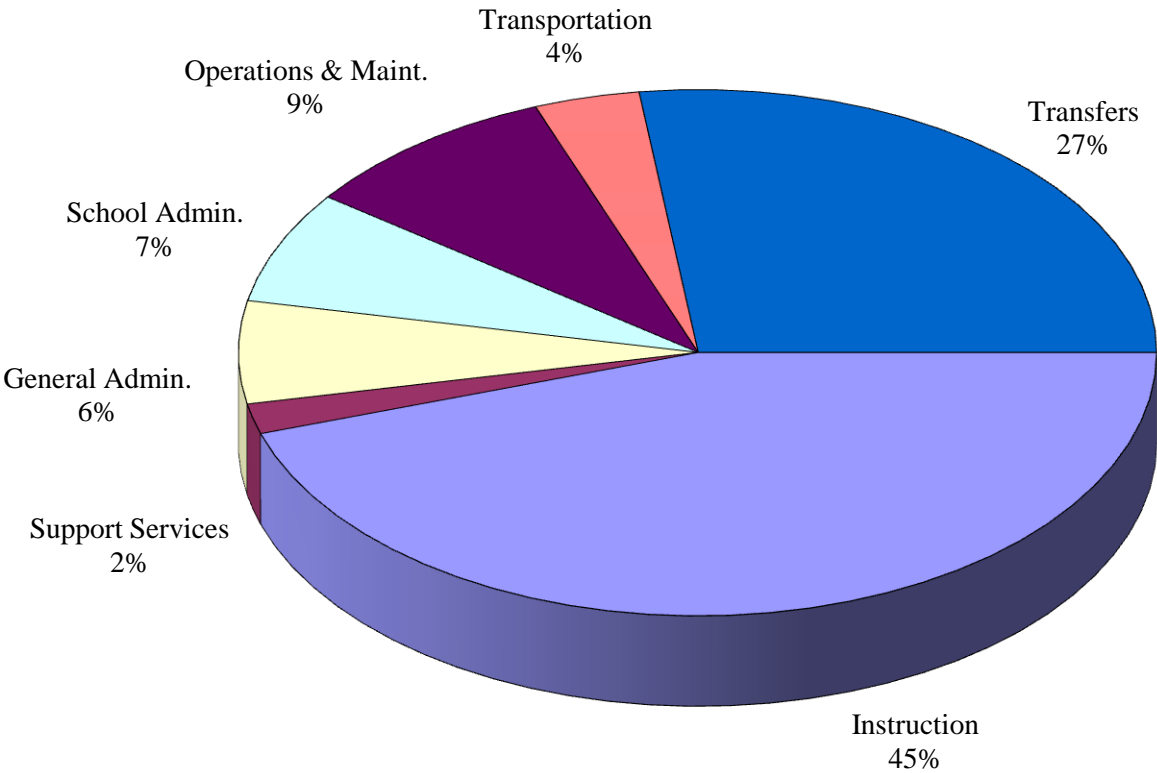


**Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Expenditures**



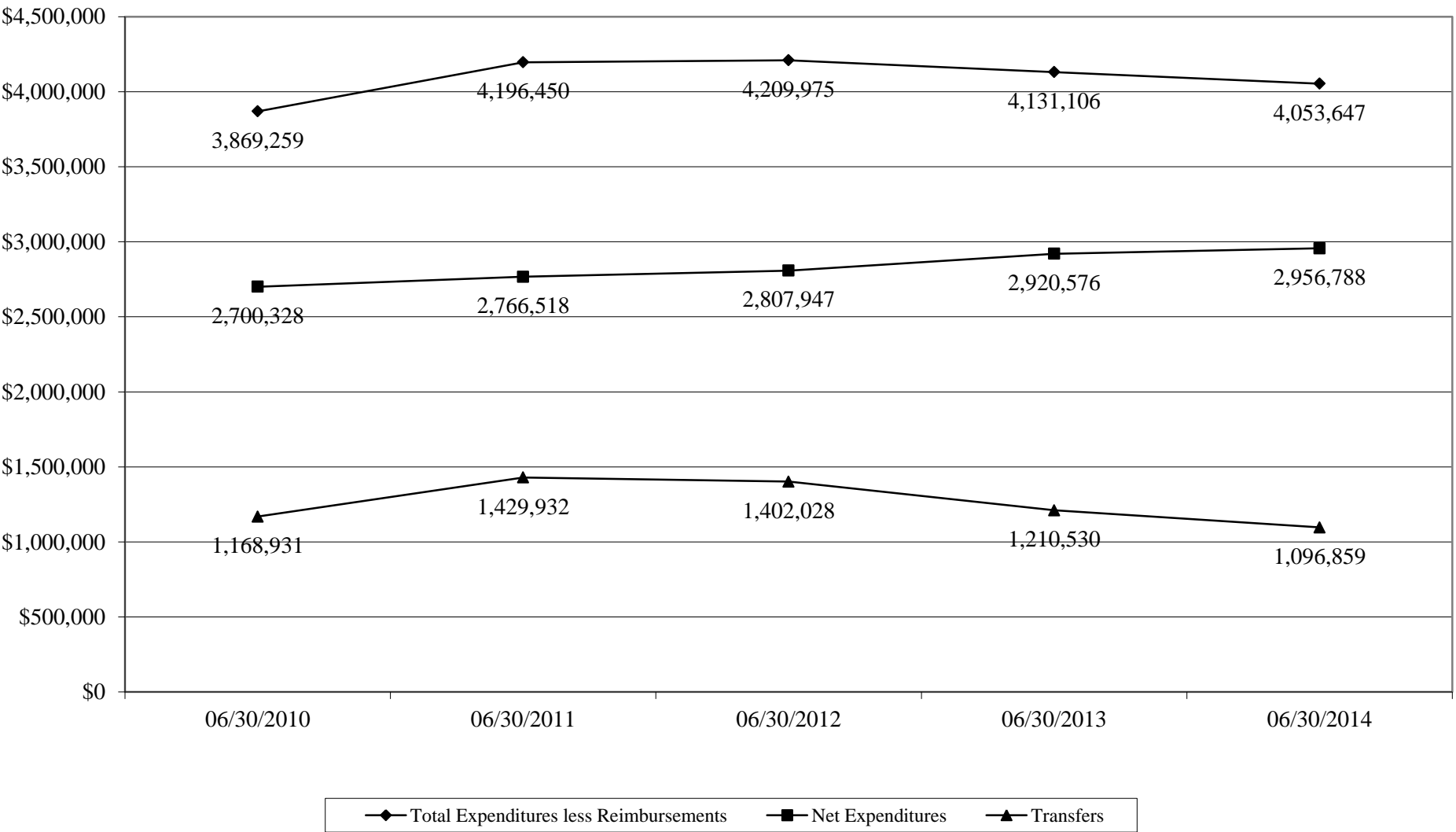
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Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Expenditures

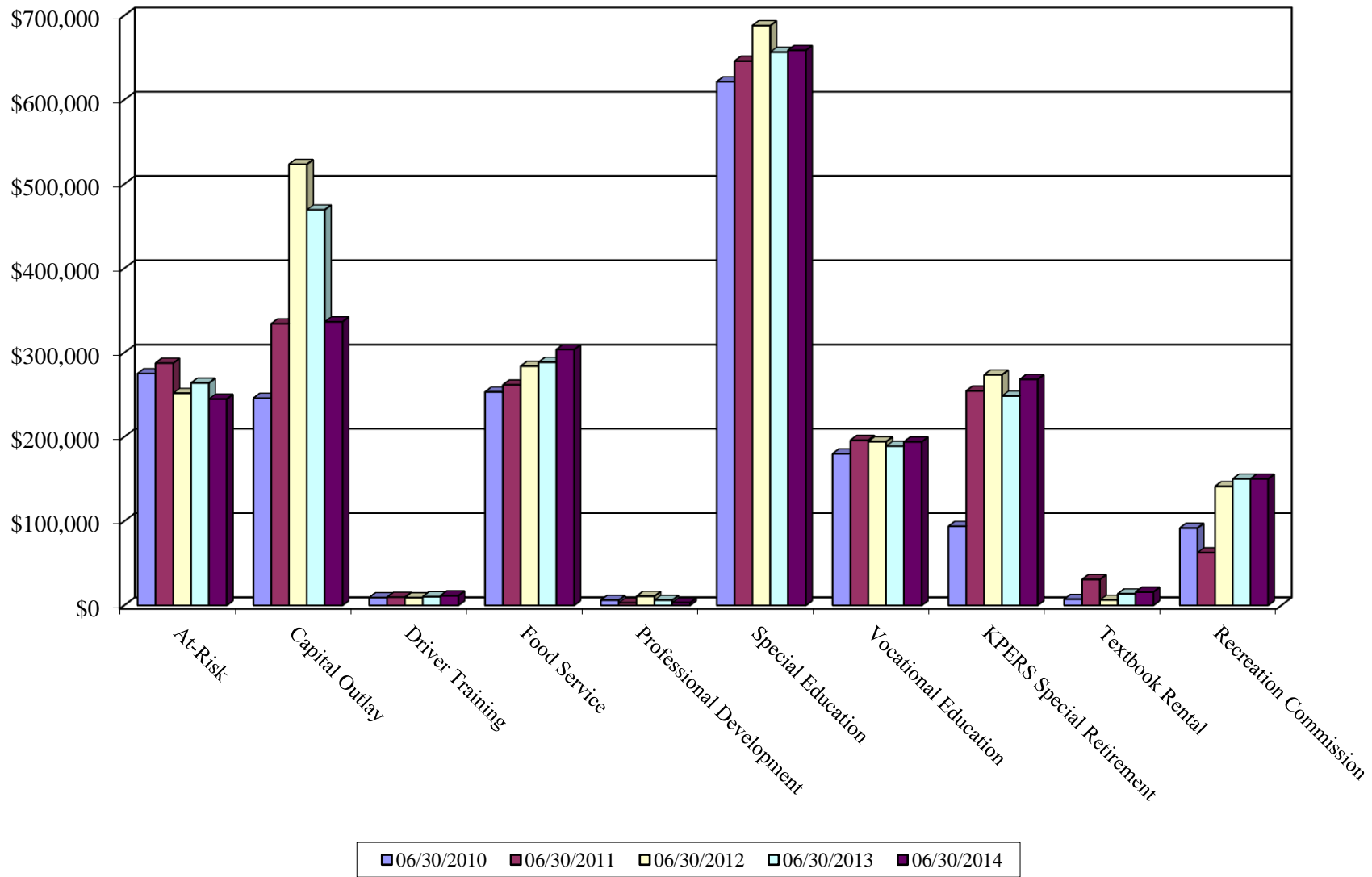


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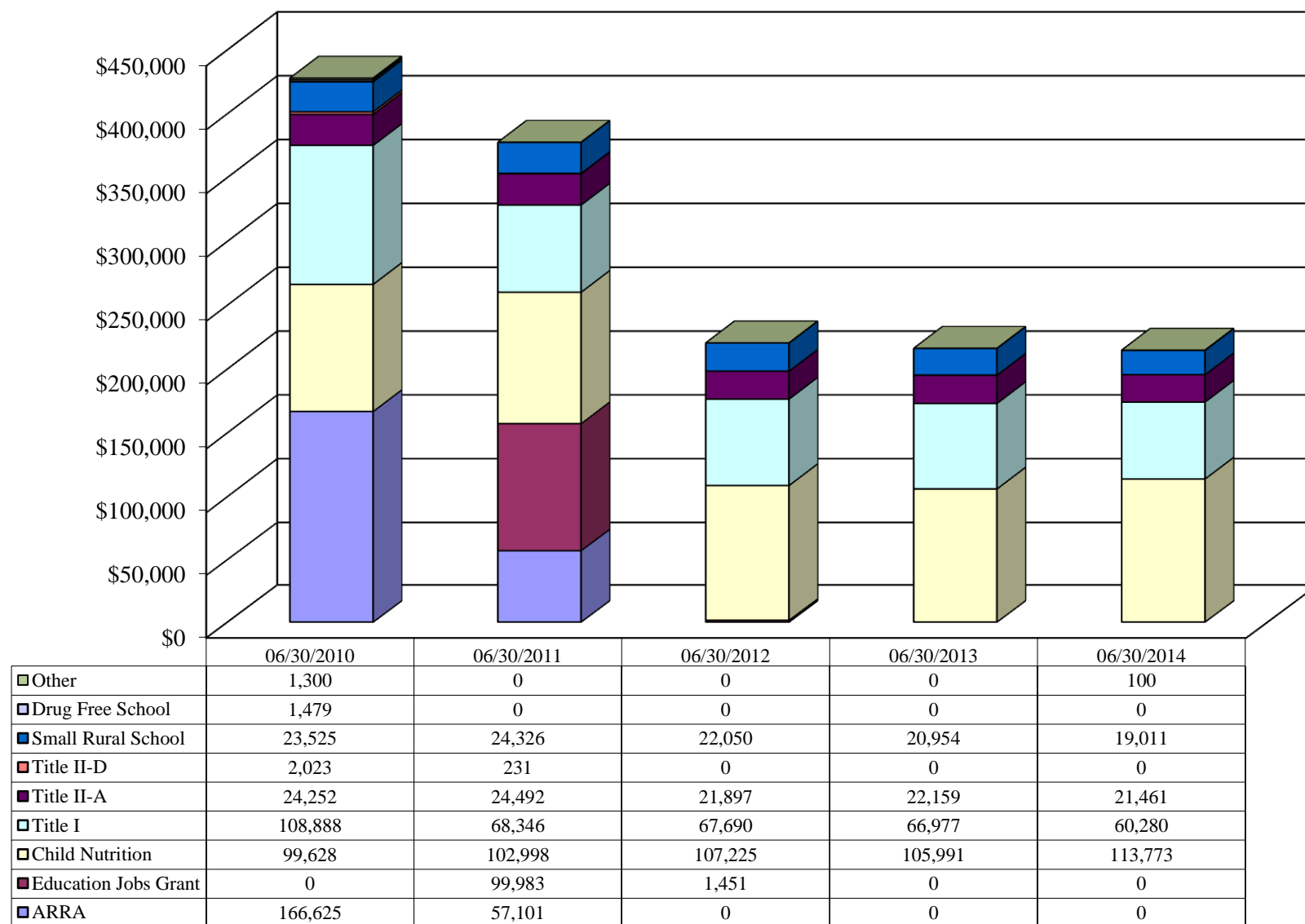
**Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Expenditures**



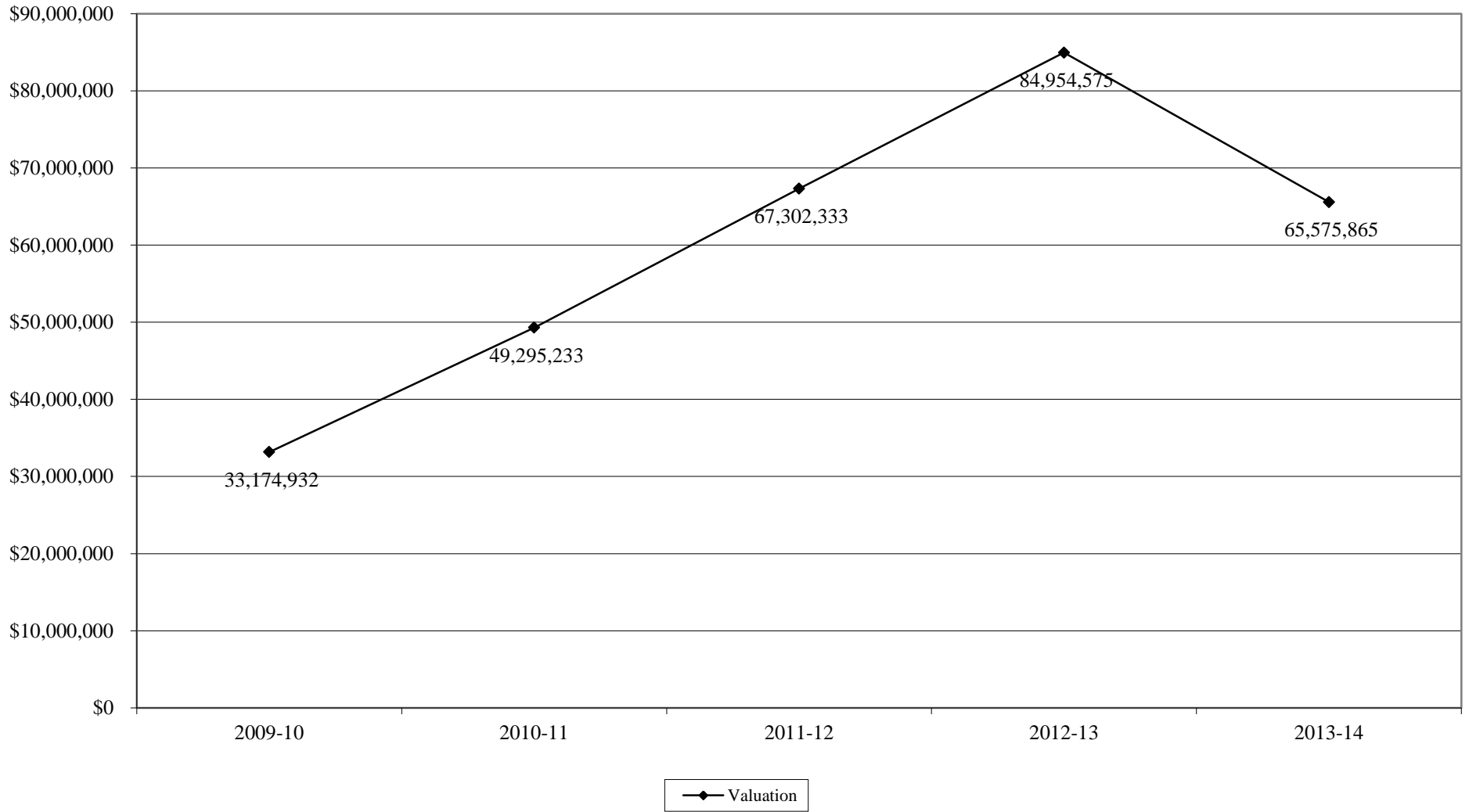
**Unified School District No. 274
Oakley, Kansas
Special Purpose Fund Expenditures - Selected Funds**



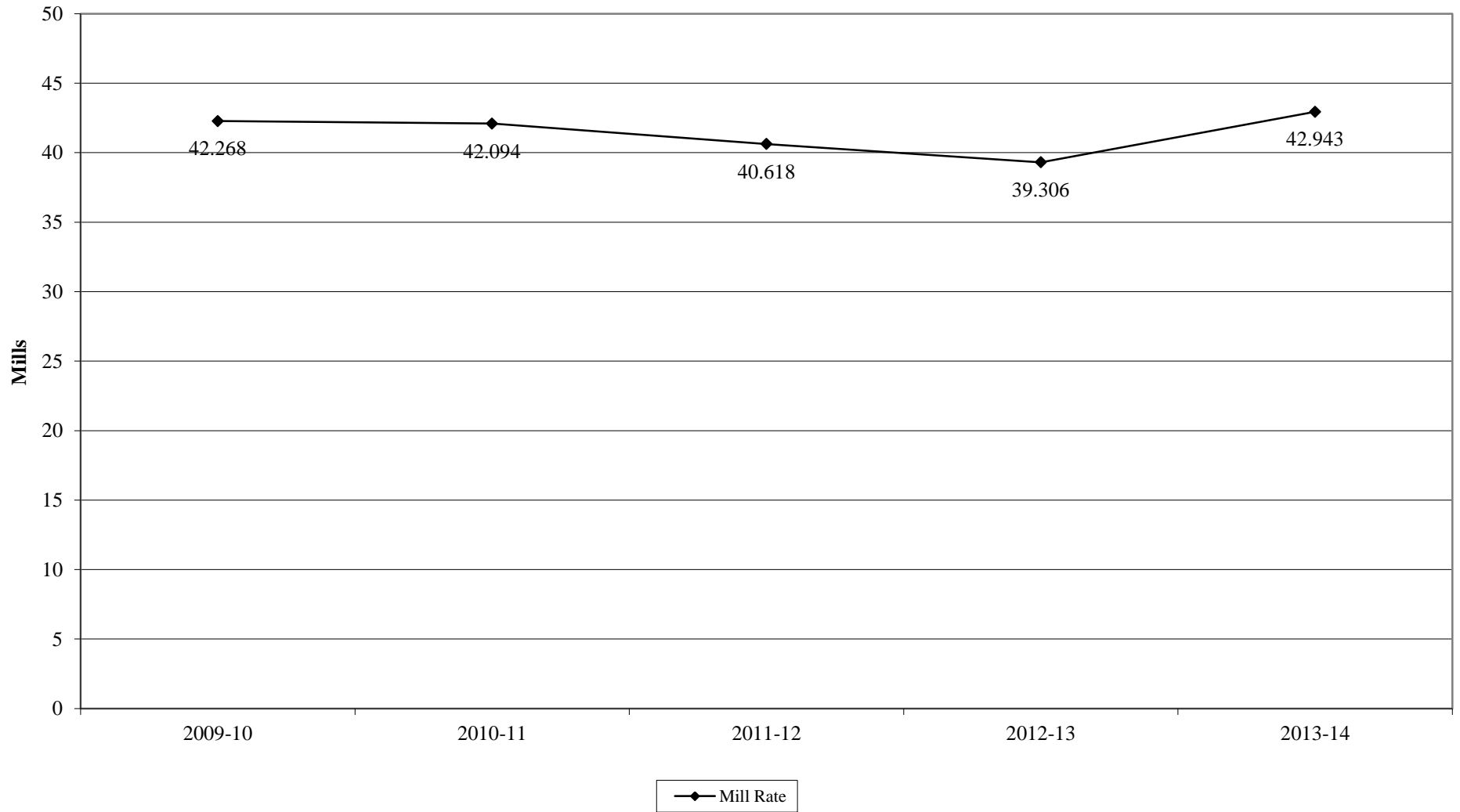
**Unified School District No. 274
Oakley, Kansas
Federal Aid**



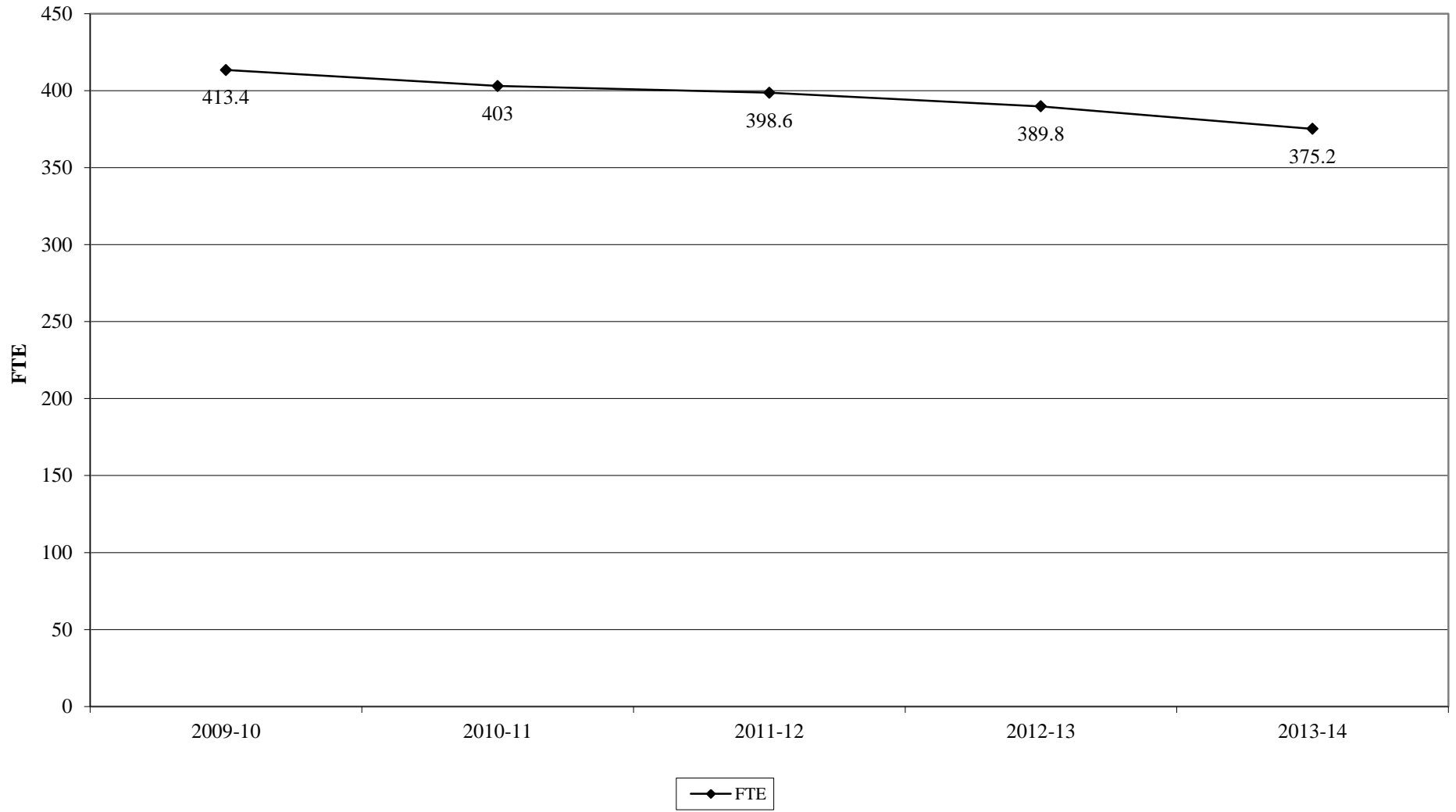
**Unified School District No. 274
Oakley, Kansas
Valuation**



Unified School District No. 274
Oakley, Kansas
Mill Rate



Unified School District No. 274
Oakley, Kansas
FTE



**Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund
Expenditures per Pupil**

